

Taxation statistics 2009–10

Table 5: Fringe benefits tax

Cars-statutory employee contributions, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
 - * Totals may not equal the sum of components due to rounding.

 - * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

 - * This time series table includes FBT returns processed by 31 October 2011 and those returns processed within 1 April to 31 October of each FBT year.
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- 1 Refer to 'Box 8.1: Calculating taxable status for fringe benefits tax' in the 'Fringe benefits tax' chapter of *Taxation statistics 2009–10*.
 - 2 The statistics for the 2010–11 FBT year were sourced from 2011 FBT returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fringe benefits tax statistics' section in the 'Fringe benefits tax' chapter of *Taxation statistics 2009–10*.
 - 3 The 1997–98 to 2009–10 income year statistics reported in this table may not match the statistics reported in previous editions of *Taxation statistics* because the statistics for these income years have been updated in this edition to account for returns processed by 31 October 2011.

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Table 5: Fringe benefits tax

Cars-statutory employee contributions, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed within
1 April to 31 October of each FBT year

| | 1997–98 | 1998–99 | 1999–2000 | 2000–01 | 2001–02 | 2002–03 | 2003–04 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | No. | No. | No. | No. | No. | No. | No. |
| Cars-statutory employee contributions | | | | | | | |
| Australian Government departments | 85 | 90 | 85 | 90 | 85 | 85 | 90 |
| Other employers | | | | | | | |
| Taxable | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$1 - \$99 | 165 | 180 | 155 | 290 | 330 | 155 | 160 |
| \$100 - \$249 | 350 | 335 | 300 | 245 | 270 | 260 | 255 |
| \$250 - \$499 | 480 | 525 | 450 | 390 | 375 | 390 | 350 |
| \$500 - \$749 | 455 | 485 | 380 | 350 | 350 | 340 | 340 |
| \$750 - \$999 | 355 | 375 | 345 | 305 | 315 | 275 | 275 |
| \$1,000 - \$1,999 | 1,400 | 1,330 | 1,305 | 1,140 | 1,105 | 1,140 | 1,050 |
| \$2,000 - \$2,999 | 1,025 | 1,080 | 935 | 885 | 880 | 925 | 880 |
| \$3,000 - \$3,999 | 750 | 770 | 775 | 675 | 670 | 755 | 710 |
| \$4,000 - \$4,999 | 595 | 585 | 550 | 560 | 530 | 525 | 585 |
| \$5,000 - \$9,999 | 1,665 | 1,735 | 1,580 | 1,435 | 1,520 | 1,550 | 1,635 |
| \$10,000 - \$19,999 | 1,260 | 1,220 | 1,165 | 1,085 | 1,170 | 1,150 | 1,330 |
| \$20,000 - \$49,999 | 810 | 855 | 780 | 745 | 770 | 845 | 915 |
| \$50,000 - \$99,999 | 195 | 200 | 220 | 215 | 205 | 235 | 265 |
| \$100,000 or more | 100 | 105 | 105 | 130 | 165 | 180 | 195 |
| <i>Sub-total</i> | <i>9,615</i> | <i>9,775</i> | <i>9,045</i> | <i>8,450</i> | <i>8,655</i> | <i>8,725</i> | <i>8,950</i> |
| Non-taxable | 8,225 | 8,180 | 6,925 | 6,370 | 5,890 | 5,615 | 5,670 |
| Total | 17,930 | 18,050 | 16,055 | 14,910 | 14,625 | 14,425 | 14,705 |

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Table 5: Fringe benefits tax

Cars-statutory employee contributions, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed within
1 April to 31 October of each FBT year

| | 2004–05 | 2005–06 | 2006–07 | 2007–08 | 2008–09 | 2009–10 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| | No. | No. | No. | No. | No. | No. |
| Cars-statutory employee contributions | | | | | | |
| Australian Government departments | 90 | 80 | 90 | 90 | 85 | 80 |
| Other employers | | | | | | |
| Taxable | 0 | 0 | 0 | 0 | 0 | 0 |
| \$1 - \$99 | 140 | 130 | 165 | 95 | 95 | 80 |
| \$100 - \$249 | 250 | 225 | 215 | 190 | 160 | 145 |
| \$250 - \$499 | 355 | 370 | 300 | 295 | 260 | 235 |
| \$500 - \$749 | 345 | 310 | 285 | 265 | 235 | 215 |
| \$750 - \$999 | 295 | 290 | 260 | 210 | 225 | 215 |
| \$1,000 - \$1,999 | 1,060 | 1,020 | 1,020 | 925 | 770 | 760 |
| \$2,000 - \$2,999 | 890 | 880 | 855 | 780 | 755 | 760 |
| \$3,000 - \$3,999 | 780 | 730 | 785 | 760 | 760 | 770 |
| \$4,000 - \$4,999 | 580 | 670 | 630 | 565 | 595 | 625 |
| \$5,000 - \$9,999 | 1,710 | 1,760 | 1,950 | 1,950 | 1,985 | 1,945 |
| \$10,000 - \$19,999 | 1,375 | 1,445 | 1,580 | 1,655 | 1,695 | 1,755 |
| \$20,000 - \$49,999 | 1,005 | 1,165 | 1,275 | 1,415 | 1,505 | 1,570 |
| \$50,000 - \$99,999 | 315 | 345 | 390 | 455 | 590 | 630 |
| \$100,000 or more | 220 | 290 | 410 | 530 | 640 | 730 |
| <i>Sub-total</i> | <i>9,315</i> | <i>9,630</i> | <i>10,125</i> | <i>10,095</i> | <i>10,270</i> | <i>10,440</i> |
| Non-taxable | 5,730 | 5,625 | 5,830 | 5,855 | 5,840 | 6,345 |
| Total | 15,140 | 15,335 | 16,040 | 16,040 | 16,195 | 16,860 |

Taxation statistics 2009–10

Table 5: Fringe benefits tax

Cars-statutory employee contributions, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed within
1 April to 31 October of each FBT year

| | 2010–11 | 1997–98 | 1998–99 | 1999–2000 | 2000–01 |
|--|---------------|--------------------|--------------------|--------------------|--------------------|
| | No. | \$ | \$ | \$ | \$ |
| Cars-statutory employee contributions | | | | | |
| Australian Government departments | 90 | 1,978,578 | 1,901,903 | 2,546,753 | 2,135,851 |
| Other employers | | | | | |
| Taxable | 0 | 0 | 0 | 0 | 0 |
| \$1 - \$99 | 70 | 9,309 | 10,063 | 8,583 | 7,742 |
| \$100 - \$249 | 145 | 59,997 | 56,892 | 52,223 | 42,157 |
| \$250 - \$499 | 225 | 176,064 | 190,318 | 165,381 | 143,546 |
| \$500 - \$749 | 220 | 277,175 | 294,680 | 232,304 | 214,898 |
| \$750 - \$999 | 195 | 309,216 | 321,827 | 297,663 | 265,754 |
| \$1,000 - \$1,999 | 780 | 2,031,560 | 1,926,130 | 1,885,371 | 1,651,621 |
| \$2,000 - \$2,999 | 760 | 2,502,911 | 2,645,486 | 2,281,548 | 2,185,750 |
| \$3,000 - \$3,999 | 710 | 2,571,915 | 2,645,494 | 2,685,911 | 2,308,564 |
| \$4,000 - \$4,999 | 630 | 2,646,130 | 2,598,494 | 2,451,110 | 2,493,606 |
| \$5,000 - \$9,999 | 1,970 | 11,796,755 | 12,237,202 | 11,069,593 | 10,168,887 |
| \$10,000 - \$19,999 | 1,820 | 17,646,004 | 17,046,016 | 16,336,816 | 15,201,626 |
| \$20,000 - \$49,999 | 1,780 | 24,510,143 | 25,518,226 | 23,377,327 | 22,615,815 |
| \$50,000 - \$99,999 | 700 | 12,971,385 | 13,490,819 | 14,865,495 | 14,722,000 |
| \$100,000 or more | 855 | 34,463,450 | 35,230,359 | 34,883,421 | 60,185,324 |
| Sub-total | 10,865 | 111,972,014 | 114,212,006 | 110,592,746 | 132,207,290 |
| Non-taxable | 6,845 | 47,886,477 | 47,824,099 | 41,877,199 | 40,431,521 |
| Total | 17,800 | 161,837,069 | 163,938,008 | 155,016,698 | 174,774,662 |

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Table 5: Fringe benefits tax

Cars-statutory employee contributions, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed within
1 April to 31 October of each FBT year

| | 2001–02 | 2002–03 | 2003–04 | 2004–05 | 2005–06 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Cars-statutory employee contributions | \$ | \$ | \$ | \$ | \$ |
| Australian Government departments | 1,554,378 | 2,993,708 | 4,288,605 | 21,506,884 | 29,468,447 |
| Other employers | | | | | |
| Taxable | 0 | 0 | 0 | 0 | 0 |
| \$1 - \$99 | 8,821 | 8,610 | 7,665 | 7,619 | 6,800 |
| \$100 - \$249 | 45,744 | 44,397 | 42,761 | 42,609 | 37,856 |
| \$250 - \$499 | 138,366 | 144,247 | 130,630 | 131,314 | 137,182 |
| \$500 - \$749 | 213,750 | 204,516 | 209,513 | 209,888 | 191,325 |
| \$750 - \$999 | 270,978 | 239,954 | 240,447 | 258,378 | 251,008 |
| \$1,000 - \$1,999 | 1,606,007 | 1,662,143 | 1,538,032 | 1,551,865 | 1,494,897 |
| \$2,000 - \$2,999 | 2,153,605 | 2,270,192 | 2,164,789 | 2,198,092 | 2,166,861 |
| \$3,000 - \$3,999 | 2,317,033 | 2,619,393 | 2,453,404 | 2,703,689 | 2,521,430 |
| \$4,000 - \$4,999 | 2,378,842 | 2,339,727 | 2,605,221 | 2,598,708 | 2,986,880 |
| \$5,000 - \$9,999 | 10,751,473 | 10,947,583 | 11,595,979 | 12,187,399 | 12,602,889 |
| \$10,000 - \$19,999 | 16,471,286 | 16,207,124 | 18,773,890 | 19,641,775 | 20,519,278 |
| \$20,000 - \$49,999 | 23,640,646 | 25,613,092 | 27,805,387 | 30,723,695 | 35,709,190 |
| \$50,000 - \$99,999 | 14,001,770 | 15,907,868 | 18,238,431 | 21,841,507 | 23,430,230 |
| \$100,000 or more | 56,231,421 | 72,930,424 | 95,788,445 | 113,869,891 | 134,068,779 |
| <i>Sub-total</i> | <i>130,229,742</i> | <i>151,139,270</i> | <i>181,594,594</i> | <i>207,966,429</i> | <i>236,124,605</i> |
| Non-taxable | 38,143,902 | 38,541,963 | 39,951,994 | 41,570,355 | 43,309,090 |
| Total | 169,928,022 | 192,674,941 | 225,835,193 | 271,043,668 | 308,902,142 |

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Table 5: Fringe benefits tax

Cars-statutory employee contributions, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed within
1 April to 31 October of each FBT year

| | 2006–07 | 2007–08 | 2008–09 | 2009–10 | 2010–11 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Cars-statutory employee contributions | \$ | \$ | \$ | \$ | \$ |
| Australian Government departments | 36,791,910 | 43,118,195 | 50,523,356 | 62,222,874 | 78,885,769 |
| Other employers | | | | | |
| Taxable | 0 | 0 | 0 | 0 | 0 |
| \$1 - \$99 | 6,274 | 5,325 | 5,063 | 4,043 | 4,277 |
| \$100 - \$249 | 36,763 | 31,740 | 27,139 | 25,524 | 24,065 |
| \$250 - \$499 | 108,680 | 106,747 | 96,905 | 83,970 | 82,276 |
| \$500 - \$749 | 175,245 | 161,808 | 143,488 | 134,017 | 136,648 |
| \$750 - \$999 | 225,820 | 184,441 | 194,790 | 184,610 | 170,503 |
| \$1,000 - \$1,999 | 1,503,193 | 1,359,939 | 1,138,601 | 1,115,601 | 1,164,396 |
| \$2,000 - \$2,999 | 2,106,087 | 1,917,802 | 1,862,216 | 1,878,766 | 1,895,902 |
| \$3,000 - \$3,999 | 2,716,508 | 2,635,278 | 2,630,506 | 2,667,598 | 2,470,561 |
| \$4,000 - \$4,999 | 2,821,717 | 2,518,485 | 2,676,595 | 2,803,805 | 2,826,352 |
| \$5,000 - \$9,999 | 13,976,914 | 13,833,990 | 14,171,632 | 13,989,543 | 14,200,999 |
| \$10,000 - \$19,999 | 22,422,216 | 23,629,666 | 24,323,137 | 25,027,846 | 26,071,031 |
| \$20,000 - \$49,999 | 39,534,180 | 44,201,608 | 46,722,030 | 48,855,954 | 55,876,811 |
| \$50,000 - \$99,999 | 27,209,016 | 31,627,656 | 41,134,794 | 43,617,117 | 48,460,360 |
| \$100,000 or more | 178,503,745 | 225,024,085 | 289,201,842 | 394,509,514 | 520,840,035 |
| Sub-total | 291,346,358 | 347,238,570 | 424,328,738 | 534,897,908 | 674,224,216 |
| Non-taxable | 46,890,589 | 49,067,513 | 52,088,637 | 57,444,864 | 65,370,631 |
| Total | 375,028,857 | 439,424,278 | 526,940,731 | 654,565,646 | 818,480,616 |

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Table 5: Fringe benefits tax

Cars-statutory employee contributions, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed by
31 October 2010

| | 1997–98 | 1998–99 | 1999–2000 | 2000–01 | 2001–02 | 2002–03 | 2003–04 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | No. | No. | No. | No. | No. | No. | No. |
| Cars-statutory employee contributions | | | | | | | |
| Australian Government departments | 85 | 95 | 90 | 90 | 85 | 85 | 90 |
| Other employers | | | | | | | |
| Taxable | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$1 - \$99 | 165 | 185 | 165 | 325 | 345 | 160 | 165 |
| \$100 - \$249 | 365 | 340 | 315 | 270 | 280 | 280 | 265 |
| \$250 - \$499 | 500 | 540 | 470 | 420 | 405 | 410 | 365 |
| \$500 - \$749 | 470 | 490 | 415 | 395 | 375 | 355 | 355 |
| \$750 - \$999 | 370 | 390 | 370 | 330 | 330 | 295 | 290 |
| \$1,000 - \$1,999 | 1,440 | 1,380 | 1,420 | 1,255 | 1,185 | 1,210 | 1,110 |
| \$2,000 - \$2,999 | 1,050 | 1,115 | 1,010 | 970 | 960 | 990 | 935 |
| \$3,000 - \$3,999 | 775 | 790 | 840 | 745 | 740 | 805 | 750 |
| \$4,000 - \$4,999 | 610 | 600 | 600 | 620 | 575 | 570 | 615 |
| \$5,000 - \$9,999 | 1,715 | 1,790 | 1,725 | 1,590 | 1,680 | 1,665 | 1,760 |
| \$10,000 - \$19,999 | 1,305 | 1,245 | 1,260 | 1,215 | 1,285 | 1,240 | 1,410 |
| \$20,000 - \$49,999 | 830 | 875 | 840 | 820 | 830 | 895 | 960 |
| \$50,000 - \$99,999 | 195 | 210 | 225 | 230 | 215 | 240 | 280 |
| \$100,000 or more | 100 | 105 | 110 | 130 | 170 | 185 | 195 |
| <i>Sub-total</i> | <i>9,895</i> | <i>10,055</i> | <i>9,770</i> | <i>9,320</i> | <i>9,370</i> | <i>9,305</i> | <i>9,450</i> |
| Non-taxable | 8,805 | 8,665 | 8,180 | 7,385 | 6,740 | 6,520 | 6,375 |
| Total | 18,785 | 18,815 | 18,040 | 16,790 | 16,195 | 15,910 | 15,920 |

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Table 5: Fringe benefits tax

Cars-statutory employee contributions, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed by
31 October 2010

| | 2004–05 | 2005–06 | 2006–07 | 2007–08 | 2008–09 | 2009–10 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| | No. | No. | No. | No. | No. | No. |
| Cars-statutory employee contributions | | | | | | |
| Australian Government departments | 90 | 85 | 90 | 95 | 95 | 95 |
| Other employers | | | | | | |
| Taxable | 0 | 0 | 0 | 0 | 0 | 0 |
| \$1 - \$99 | 140 | 140 | 165 | 95 | 100 | 85 |
| \$100 - \$249 | 255 | 235 | 225 | 210 | 165 | 155 |
| \$250 - \$499 | 370 | 385 | 315 | 310 | 270 | 250 |
| \$500 - \$749 | 350 | 325 | 300 | 280 | 250 | 230 |
| \$750 - \$999 | 305 | 300 | 265 | 225 | 240 | 225 |
| \$1,000 - \$1,999 | 1,110 | 1,060 | 1,075 | 985 | 835 | 815 |
| \$2,000 - \$2,999 | 940 | 925 | 895 | 830 | 820 | 815 |
| \$3,000 - \$3,999 | 825 | 765 | 820 | 810 | 805 | 805 |
| \$4,000 - \$4,999 | 610 | 695 | 670 | 605 | 640 | 665 |
| \$5,000 - \$9,999 | 1,805 | 1,860 | 2,045 | 2,075 | 2,120 | 2,085 |
| \$10,000 - \$19,999 | 1,450 | 1,545 | 1,665 | 1,750 | 1,815 | 1,875 |
| \$20,000 - \$49,999 | 1,050 | 1,225 | 1,340 | 1,510 | 1,630 | 1,695 |
| \$50,000 - \$99,999 | 325 | 355 | 420 | 500 | 625 | 670 |
| \$100,000 or more | 225 | 300 | 435 | 585 | 720 | 810 |
| Sub-total | 9,755 | 10,120 | 10,635 | 10,765 | 11,035 | 11,185 |
| Non-taxable | 6,350 | 6,240 | 6,465 | 6,545 | 6,650 | 7,095 |
| Total | 16,200 | 16,445 | 17,190 | 17,410 | 17,780 | 18,375 |

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Table 5: Fringe benefits tax

Cars-statutory employee contributions, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed by
31 October 2010

| | 2010–11 | 1997–98 | 1998–99 | 1999–2000 | 2000–01 |
|--|---------------|--------------------|--------------------|--------------------|--------------------|
| | No. | \$ | \$ | \$ | \$ |
| Cars-statutory employee contributions | | | | | |
| Australian Government departments | 90 | 1,978,578 | 1,946,659 | 2,567,236 | 2,175,196 |
| Other employers | | | | | |
| Taxable | 0 | 0 | 0 | 0 | 0 |
| \$1 - \$99 | 70 | 9,309 | 10,303 | 9,232 | 8,443 |
| \$100 - \$249 | 145 | 62,078 | 57,705 | 54,460 | 46,468 |
| \$250 - \$499 | 225 | 182,792 | 195,236 | 173,967 | 154,347 |
| \$500 - \$749 | 220 | 285,329 | 299,206 | 253,609 | 239,792 |
| \$750 - \$999 | 195 | 322,270 | 336,536 | 321,233 | 289,752 |
| \$1,000 - \$1,999 | 780 | 2,086,649 | 1,995,520 | 2,043,146 | 1,823,956 |
| \$2,000 - \$2,999 | 760 | 2,558,469 | 2,727,451 | 2,472,651 | 2,383,373 |
| \$3,000 - \$3,999 | 710 | 2,662,224 | 2,724,763 | 2,912,118 | 2,558,623 |
| \$4,000 - \$4,999 | 630 | 2,721,423 | 2,672,557 | 2,679,348 | 2,777,684 |
| \$5,000 - \$9,999 | 1,970 | 12,159,409 | 12,612,332 | 12,083,359 | 11,259,962 |
| \$10,000 - \$19,999 | 1,820 | 18,229,010 | 17,413,699 | 17,602,692 | 16,992,647 |
| \$20,000 - \$49,999 | 1,780 | 25,047,561 | 26,037,775 | 24,916,228 | 24,813,260 |
| \$50,000 - \$99,999 | 700 | 13,038,805 | 13,963,527 | 15,474,146 | 15,873,351 |
| \$100,000 or more | 855 | 34,685,663 | 35,697,278 | 40,660,103 | 65,209,358 |
| <i>Sub-total</i> | <i>10,865</i> | <i>114,050,991</i> | <i>116,743,888</i> | <i>121,656,292</i> | <i>144,431,016</i> |
| Non-taxable | 6,845 | 51,278,940 | 50,628,707 | 49,874,905 | 47,207,860 |
| Total | 17,800 | 167,308,509 | 169,319,254 | 174,098,433 | 193,814,072 |

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Table 5: Fringe benefits tax

Cars-statutory employee contributions, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed by
31 October 2010

| | 2001–02 | 2002–03 | 2003–04 | 2004–05 | 2005–06 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Cars-statutory employee contributions | | | | | |
| Australian Government departments | 1,684,372 | 2,993,708 | 4,288,605 | 21,506,884 | 32,705,300 |
| Other employers | | | | | |
| Taxable | 0 | 0 | 0 | 0 | 0 |
| \$1 - \$99 | 9,081 | 8,833 | 7,936 | 7,669 | 7,221 |
| \$100 - \$249 | 47,733 | 47,476 | 44,026 | 43,779 | 39,591 |
| \$250 - \$499 | 148,608 | 151,638 | 136,020 | 137,061 | 142,367 |
| \$500 - \$749 | 228,832 | 214,495 | 217,376 | 215,321 | 200,683 |
| \$750 - \$999 | 284,479 | 256,458 | 253,980 | 266,609 | 261,365 |
| \$1,000 - \$1,999 | 1,717,741 | 1,767,392 | 1,627,137 | 1,627,492 | 1,560,674 |
| \$2,000 - \$2,999 | 2,348,272 | 2,431,264 | 2,296,922 | 2,311,681 | 2,273,945 |
| \$3,000 - \$3,999 | 2,564,563 | 2,794,799 | 2,589,076 | 2,847,716 | 2,636,053 |
| \$4,000 - \$4,999 | 2,581,351 | 2,531,624 | 2,751,225 | 2,735,133 | 3,100,921 |
| \$5,000 - \$9,999 | 11,904,743 | 11,734,481 | 12,457,589 | 12,841,697 | 13,346,809 |
| \$10,000 - \$19,999 | 18,159,167 | 17,525,799 | 19,889,750 | 20,700,114 | 21,908,152 |
| \$20,000 - \$49,999 | 25,235,033 | 27,034,582 | 29,093,534 | 32,028,924 | 37,471,659 |
| \$50,000 - \$99,999 | 14,708,855 | 16,406,701 | 19,111,447 | 22,446,833 | 24,320,317 |
| \$100,000 or more | 56,638,875 | 73,687,463 | 96,074,680 | 115,726,175 | 158,109,077 |
| <i>Sub-total</i> | <i>136,577,333</i> | <i>156,593,005</i> | <i>186,550,698</i> | <i>213,936,204</i> | <i>265,378,834</i> |
| Non-taxable | 43,953,606 | 44,442,392 | 44,877,302 | 46,352,873 | 48,065,045 |
| Total | 182,215,311 | 204,029,105 | 235,716,605 | 281,795,961 | 346,149,179 |

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Table 5: Fringe benefits tax

Cars-statutory employee contributions, by employer type and taxable status¹, 1997–98 to 2010–11 FBT years^{2,3}

FBT returns processed by
31 October 2010

| | 2006–07 | 2007–08 | 2008–09 | 2009–10 | 2010–11 |
|--|--------------------|--------------------|----------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Cars-statutory employee contributions | | | | | |
| Australian Government departments | 43,257,072 | 53,559,253 | 63,308,919 | 77,466,981 | 78,885,769 |
| Other employers | | | | | |
| Taxable | 0 | 0 | 0 | 0 | 0 |
| \$1 - \$99 | 6,450 | 5,478 | 5,402 | 4,168 | 4,277 |
| \$100 - \$249 | 38,095 | 34,602 | 28,414 | 27,069 | 24,065 |
| \$250 - \$499 | 114,224 | 113,082 | 100,541 | 89,145 | 82,276 |
| \$500 - \$749 | 184,711 | 173,217 | 153,737 | 142,631 | 136,648 |
| \$750 - \$999 | 231,722 | 196,100 | 210,097 | 195,794 | 170,503 |
| \$1,000 - \$1,999 | 1,581,995 | 1,442,404 | 1,228,237 | 1,195,841 | 1,164,396 |
| \$2,000 - \$2,999 | 2,204,633 | 2,040,541 | 2,016,490 | 2,018,279 | 1,895,902 |
| \$3,000 - \$3,999 | 2,851,718 | 2,802,869 | 2,785,613 | 2,796,851 | 2,470,561 |
| \$4,000 - \$4,999 | 2,981,659 | 2,701,249 | 2,867,761 | 2,978,815 | 2,826,352 |
| \$5,000 - \$9,999 | 14,681,912 | 14,731,261 | 15,140,620 | 14,946,564 | 14,200,999 |
| \$10,000 - \$19,999 | 23,603,361 | 24,967,163 | 25,956,461 | 26,714,379 | 26,071,031 |
| \$20,000 - \$49,999 | 41,519,491 | 46,976,856 | 50,657,369 | 52,743,541 | 55,876,811 |
| \$50,000 - \$99,999 | 29,088,703 | 34,604,931 | 43,587,029 | 46,265,422 | 48,460,360 |
| \$100,000 or more | 217,022,385 | 303,995,203 | 763,767,939 | 458,881,862 | 520,840,035 |
| Sub-total | 336,111,059 | 434,784,956 | 908,505,710 | 609,000,361 | 674,224,216 |
| Non-taxable | 52,543,627 | 55,621,878 | 59,645,000 | 64,503,690 | 65,370,631 |
| Total | 431,911,758 | 543,966,087 | 1,031,459,629 | 750,971,032 | 818,480,616 |